IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Reissue Application of: Examiner: Arthur L. Corbin

Sanchez et al. Group Art Unit: 1761

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For: METHODS FOR HANDLING MASA

Irvine, California

December 10, 2007

2ND AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Please enter the following amendment and consider the accompanying remarks in response to the Office Action dated June 14, 2007.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.

Appendix A containing a table re the Status of All Claims begins on page 9 of this paper.